

## CIRCUIT BREAKER STATISTICS THROUGH 2007

### Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" program. This report also includes current program statistics and charts.

### History and General Program Information:

Idaho's circuit breaker program provides reduced property taxes to elderly, disabled, and widowed taxpayers. The state replaces local government property tax revenue that otherwise would be lost because of the tax reduction allowance.

The circuit breaker program began in 1974, evolving from a previously existing widow's exemption. In its first year, 15,932 circuit breaker claims were submitted and 15,924 were approved for benefits totaling \$1.87 million, of which \$1.5 million was paid by the state, with the remainder paid by counties.

Changes occurring in various aspects of the program have tended to produce a broader, more widely available tax relief system reaching some middle, as well as lower, income senior citizens and certain other homeowners. The following table describes program participation changes in general terms.

Year	General Trend	Discussion
1975 and 1977	Large decreases	Initial year claimants fail to reapply. Maximum income not responsive to inflation.
1978	Large increase	Maximum income and maximum benefit increased.
1981	Large increase	Disabled persons now eligible for benefits.
1982-1986	Level	No major program changes.
1987-1988	Large increase	Increased emphasis on awareness.
1989-1992	Slight increase	
1993-1995	Moderate increase	Maximum benefit increased substantially.
1996-2001	Level to slightly decreasing	Maximum benefit increased substantially then level since 1999.
2002	Slight increase	
2003	Large increase	
2004-2005	Slight increase	
2006	Large increase	Maximum benefits and income ceiling

		increased through legislation
2007	Decrease in number of claims	Maximum benefits and income ceiling frozen

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since program inception.

CHART I:

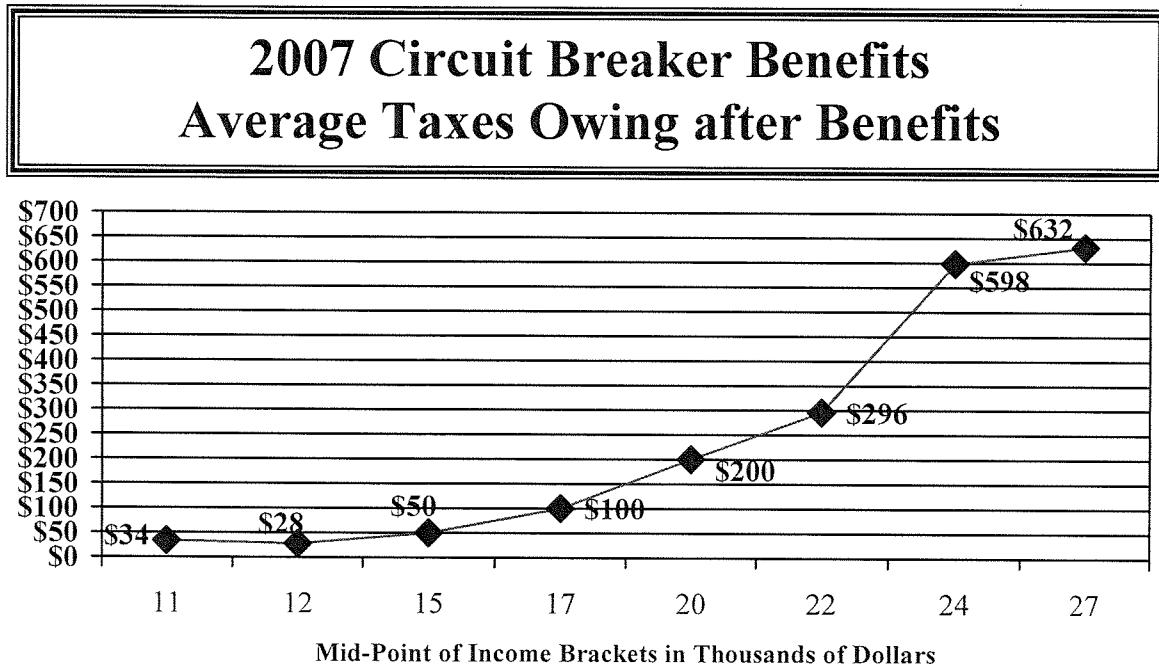
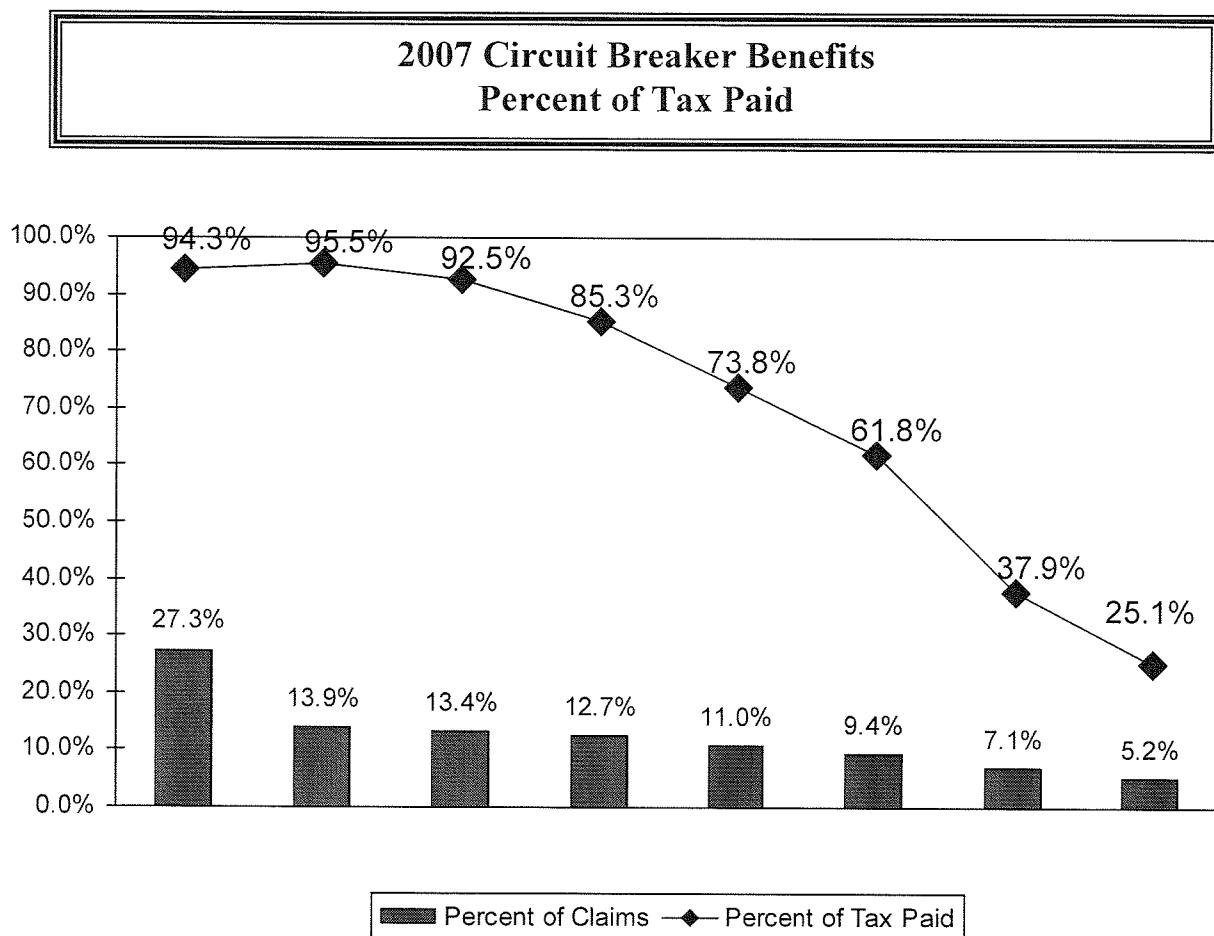
Circuit Breaker Statistics and History								
Year (Calendar)	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
	Number	Percent change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	Maximum Benefit (\$)
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
2006	28,737	7.8%	534.09	-7.8%	15.35	-0.6%	28,000	1,320
2007	28,202	-1.9%	543.12	1.7%	15.32	-0.2%	28,000	1,320
Totals	707,141		340.09		240.49			

To put these increases in perspective, the Consumer Price Index increased by 217% between July 1978 and July 2007. However, inflation adjusted current program costs are only 66% higher than 1978 program costs. During this same period, the number of claimants increased by 79%. The inflation adjusted benefit per claimant is equivalent to 93% of the 1978 amount.

Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
- 1985: State paid \$3.106 million or 94.9%;
- 1986: State paid \$3.186 million or 90.6%.

The following charts demonstrate 2007 circuit breaker benefits and remaining taxes for claimants at various income levels:



The typical claimant in 2007 had income of about \$14,300 (up from \$13,500 in 2006), while average per claimant property taxes were about \$678 (an increase of 9.4% since 2006), of which circuit breaker benefits typically cover all but \$136 (20%). For claimants with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The proportion of each claimant's property taxes paid by program benefits had increased significantly in 2006 as a result of legislation that increased the homeowner's exemption, increased property tax reduction program benefits, and decreased overall property taxes by removing most school M&O from this tax source. The gap between taxes owing and paid by this program had diminished from \$211 (27%) in 2005 to \$86 (14%) in 2006. However, in 2007 property taxes increased at a more rapid rate than has been typical. Coupled with the frozen income ceiling and some increase in income for the typical claimant, taxes owing rebounded close to 2005 amounts in both dollar and percentage terms.

The charts attached to this report include detailed 2007 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of other major program changes is described in the following sections.

Cost of Living Adjustments:

From 1982 through 2006, factors were applied annually (except 1983-1984) to adjust income brackets so that claimants were not penalized by inflation compensation paid by Social Security. This principle changed as a result of legislation in 2006 that raised the income ceiling, but tied future increases to a formula based on federal poverty guidelines. Because the current income ceiling exceeds these guidelines there was no adjustment in the income ceiling in 2007 and none is expected for several years to come. Since claimant income is expected to increase to some extent each year, this income ceiling freeze is expected to diminish program participation.

By grouping 2007 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets. The median household income for claimants this year was \$14,300.

2007 Claimants by Income Bracket Based on Income Received in 2006				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	9,105	32.3%	32.3%
11,271	13,630	3,965	14.1%	46.3%
13,631	16,060	3,816	13.5%	59.9%
16,061	18,450	3,315	11.8%	71.6%
18,451	20,840	2,917	10.3%	82.0%
20,841	23,210	2,230	7.9%	89.9%
23,211	25,610	1,692	6.0%	95.9%
25,611	28,000	1,162	4.1%	100.0%
<b>Total:</b>		<b>28,202</b>	<b>100.0%</b>	

Medical Expense Deduction:

The average medical expense deduction decreased 4.5% from \$3,183 in 2006 to \$3,039 in 2007. This year, 81% of all applicants utilized this provision. Since applicants typically receive about 54.5% of the maximum benefits for which they are eligible, this deduction translates into about \$109 per claim or \$3.1 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 25%.

Overall, the effect of the medical expense deduction was less in 2007 than in previous years.

Allowance of Benefits for Widows and Disabled Persons:

The vast majority of all program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

Claimants by Type of Eligibility - 2007		
01/30/08		
Status	Number of Claims	% of Claims
<b>Over age 65</b>	23,172	82.2%
<b>Younger Widows</b>	1,107	3.9%
<b>Younger Widowers</b>	112	0.4%
<b>10 + SC VA Disabled</b>	404	1.4%
<b>Non-SC VA Disabled</b>	34	0.1%
<b>Social Security Disabled</b>	2,643	9.4%
<b>Other &amp; Multiple</b>	730	2.6%
<b>Total:</b>	<b>28,202</b>	<b>100.0%</b>

In 2007, participation in the program decreased slightly. Nevertheless, the decrease was the largest since 1979 and was due to the combination of frozen income ceilings with lower medical expenses reported and higher Social Security earnings.

By status category, the greatest decreases were for widows younger than age 65 (-22%) and Social Security disabled (-13%). Some of these apparent decreases may be masked by an increase in claimants reported in the "other and multiple" category.

State Audit of Claims:

In its annual audit of applications, the tax commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of \$3,536,674 have been realized. Audit savings related to 2007 claims remain very high at \$454,399. In addition, re-audit of 2006 (and prior) claims using additional data not originally available resulted in deficiency notices in the amount of \$121,945, of which 94% has been collected to date.

Alan S. Dornfest  
Property Tax Policy Supervisor  
January 31, 2008

Circuit Breaker: 2007 Claims Summary					
01/30/08	NUMBER OF CLAIMS	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS	2007
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2007	CHANGES	DISAPPROVALS	BY STC	(\\$)
Ada	3,866	236	129	3,737	2,564,241.98
Adams	199	16	7	192	73,712.40
Bannock	1,403	87	25	1,378	881,380.80
Bear Lake	233	10	6	227	72,318.36
Benewah	363	33	15	348	102,905.78
Bingham	775	24	13	762	402,536.94
Blaine	106	16	4	102	84,831.80
Boise	166	10	4	162	60,008.54
Bonner	1,120	111	34	1,086	419,906.80
Bonneville	1,571	139	38	1,533	914,861.66
Boundary	384	5	10	374	152,738.22
Butte	97	10	2	95	37,475.18
Camas	20	2	1	19	8,883.52
Canyon	3,564	217	282	3,282	2,018,581.12
Caribou	184	20	9	175	81,672.28
Cassia	567	59	22	545	193,702.36
Clark	14	6	0	14	1,898.26
Clearwater	347	14	14	333	121,393.78
Custer	129	29	4	125	24,040.56
Elmore	426	8	0	426	226,565.52
Franklin	253	18	10	243	128,328.92
Fremont	388	59	14	374	136,038.94
Gem	666	20	13	653	251,340.90
Gooding	437	11	7	430	204,450.98
Idaho	700	12	8	692	219,987.46
Jefferson	424	38	11	413	190,434.18
Jerome	489	50	9	480	295,740.60
Kootenai	2,718	50	29	2,689	1,550,055.57
Latah	411	13	2	409	221,328.44
Lemhi	350	32	15	335	103,640.64
Lewis	164	12	9	155	66,508.56
Lincoln	112	13	3	109	54,032.92
Madison	274	34	15	259	151,160.90
Minidoka	726	24	11	715	264,456.82
Nez Perce	1,071	51	20	1,051	741,575.36
Oneida	122	4	6	116	46,781.26
Owyhee	251	14	0	251	101,634.42
Payette	720	62	9	711	410,474.36
Power	171	16	4	167	94,195.88
Shoshone	820	19	11	809	405,161.90
Teton	53	16	4	49	19,101.84
Twin Falls	1,604	61	14	1,590	924,636.14
Valley	161	19	4	157	69,886.14
Washington	435	25	5	430	222,545.44
Totals:	29,054	1,725	852	28,202	15,317,154.43
2006	29,499	2,185	762	28,737	15,346,140.33

**CIRCUIT BREAKER: 2007 CLAIMS SUMMARY**

01/30/08	AUDIT CHECKS COMPLETED IN 2007				
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,866	39	1	3,866	719
Adams	199	4	0	199	18
Bannock	1,403	8	1	1,403	169
Bear Lake	233	0	0	233	25
Benewah	363	7	0	363	23
Bingham	775	7	0	775	114
Blaine	106	0	0	106	7
Boise	166	0	0	166	22
Bonner	1,120	25	4	1,120	152
Bonneville	1,571	6	0	1,571	247
Boundary	384	4	0	384	54
Butte	97	0	0	97	10
Camas	20	0	0	20	2
Canyon	3,434	34	0	3,434	603
Caribou	184	4	0	184	27
Cassia	567	4	1	567	59
Clark	14	0	0	14	3
Clearwater	347	3	1	347	45
Custer	129	4	0	129	8
Elmore	426	0	1	426	57
Franklin	253	4	1	253	21
Fremont	388	5	1	388	30
Gem	666	3	0	666	74
Gooding	437	0	0	437	43
Idaho	700	5	0	700	87
Jefferson	424	5	0	424	55
Jerome	489	6	0	489	65
Kootenai	2,718	46	0	2,718	387
Latah	411	0	1	411	37
Lemhi	350	3	0	350	40
Lewis	164	2	0	164	16
Lincoln	112	2	0	112	17
Madison	274	0	1	274	40
Minidoka	726	0	0	726	87
Nez Perce	1,071	7	3	1,071	134
Oneida	122	2	0	122	21
Owyhee	251	4	0	251	14
Payette	720	3	0	720	56
Power	171	2	0	171	30
Shoshone	820	7	0	820	185
Teton	53	0	0	53	1
Twin Falls	1,604	3	0	1,604	203
Valley	161	6	0	161	24
Washington	435	9	0	435	79
Totals:	28,924	273	16	28,924	4,110

**PROPERTY TAX REDUCTION: 2007 CLAIMS SUMMARY**

01/30/08 COUNTY	TOTAL BENEFIT CHANGES ON APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
Ada	132,609.00	3,776.00	128,833.00	13,567,379.00	3,227	86.4%	4,204.33	3,630.55
Adams	3,548.00	70.00	3,478.00	757,718.00	168	87.5%	4,510.23	3,946.45
Bannock	19,670.00	530.00	19,140.00	4,497,035.00	1,155	83.8%	3,893.54	3,263.45
Bear Lake	1,818.00	0.00	1,818.00	658,324.00	194	85.5%	3,393.42	2,900.11
Benewah	5,710.00	150.00	5,560.00	763,301.00	240	69.0%	3,180.42	2,193.39
Bingham	7,332.00	139.00	7,193.00	1,907,537.00	588	77.2%	3,244.11	2,503.33
Blaine	3,010.00	1,196.00	1,814.00	309,170.00	78	76.5%	3,963.72	3,031.08
Boise	1,496.00	0.00	1,496.00	473,871.00	140	86.4%	3,384.79	2,925.13
Bonner	17,275.00	1,180.00	16,095.00	3,294,630.00	807	74.3%	4,082.57	3,033.73
Bonneville	32,103.00	2,418.00	29,685.00	5,192,189.00	1,288	84.0%	4,031.20	3,386.95
Boundary	3,263.00	0.00	3,263.00	978,249.00	265	70.9%	3,691.51	2,615.64
Butte	1,166.00	44.00	1,122.00	295,976.00	69	72.6%	4,289.51	3,115.54
Camas	560.00	0.00	560.00	99,250.00	18	94.7%	5,513.89	5,223.68
Canyon	69,678.00	8,608.00	61,070.00	9,401,421.00	2,637	80.3%	3,565.20	2,864.54
Caribou	5,754.00	0.00	5,754.00	647,467.00	147	84.0%	4,404.54	3,699.81
Cassia	10,818.00	265.00	10,553.00	1,166,368.00	291	53.4%	4,008.14	2,140.12
Clark	104.00	24.00	80.00	54,128.00	11	78.6%	4,920.73	3,866.29
Clearwater	3,967.00	0.00	3,967.00	1,022,747.00	276	82.9%	3,705.61	3,071.31
Custer	1,527.00	0.00	1,527.00	345,275.00	97	77.6%	3,559.54	2,762.20
Elmore	3,383.00	0.00	3,383.00	1,075,456.00	331	77.7%	3,249.11	2,524.54
Franklin	4,877.00	330.00	4,547.00	859,774.00	208	85.6%	4,133.53	3,538.16
Fremont	8,426.00	515.00	7,911.00	1,176,660.00	289	77.3%	4,071.49	3,146.15
Gem	6,191.00	376.00	5,815.00	1,931,938.00	529	81.0%	3,652.06	2,958.56
Gooding	4,002.00	0.00	4,002.00	1,243,762.00	356	82.8%	3,493.71	2,892.47
Idaho	1,517.00	0.00	1,517.00	2,130,125.00	506	73.1%	4,209.73	3,078.22
Jefferson	6,070.00	130.00	5,940.00	1,158,334.00	311	75.3%	3,724.55	2,804.68
Jerome	9,539.00	322.00	9,217.00	1,212,659.00	363	75.6%	3,340.66	2,526.37
Kootenai	24,855.00	240.00	24,615.00	8,071,237.00	2,241	83.3%	3,601.62	3,001.58
Latah	2,160.00	0.00	2,160.00	1,218,646.00	305	74.6%	3,995.56	2,979.57
Lemhi	5,768.00	40.00	5,728.00	797,953.00	227	67.8%	3,515.21	2,381.95
Lewis	2,677.00	172.00	2,505.00	405,293.00	133	85.8%	3,047.32	2,614.79
Lincoln	2,306.00	0.00	2,306.00	287,160.00	80	73.4%	3,589.50	2,634.50
Madison	10,113.00	100.00	10,013.00	781,994.00	207	79.9%	3,777.75	3,019.28
Minidoka	4,392.00	910.00	3,482.00	1,974,538.00	550	76.9%	3,590.07	2,761.59
Nez Perce	16,503.00	152.00	16,351.00	3,741,740.00	879	83.6%	4,256.81	3,560.17
Oneida	1,947.00	0.00	1,947.00	345,867.00	86	74.1%	4,021.71	2,981.61
Owyhee	530.00	0.00	530.00	652,984.00	190	75.7%	3,436.76	2,601.53
Payette	8,113.00	106.00	8,007.00	1,913,440.00	556	78.2%	3,441.44	2,691.20
Power	3,702.00	630.00	3,072.00	551,830.00	142	85.0%	3,886.13	3,304.37
Shoshone	8,380.00	0.00	8,380.00	2,172,458.00	683	84.4%	3,180.76	2,685.36
Teton	1,509.00	40.00	1,469.00	154,293.00	38	77.6%	4,060.34	3,148.84
Twin Falls	12,497.00	310.00	12,187.00	4,656,359.00	1,325	83.3%	3,514.23	2,928.53
Valley	4,064.00	0.00	4,064.00	554,098.00	136	86.6%	4,074.25	3,529.29
Washington	2,723.00	480.00	2,243.00	1,193,018.00	351	81.6%	3,398.91	2,774.46
<b>Totals:</b>	<b>477,652.00</b>	<b>23,253.00</b>	<b>454,399.00</b>	<b>85,693,651.00</b>	<b>22,718</b>	<b>80.6%</b>	<b>3,772.06</b>	<b>3,038.57</b>

2007 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65										
01/30/08										
COUNTY	Widows	Widowers	10%	NSC	SS VETS	Disabled	Blind	POW	MULTIPLE (COMB)	SUBTOTAL
			SC DIS VETS	DIS. VETS						
Ada	109	16	62	12	259	1	0	91	550	
Adams	10	2	11	0	25	0	0	0	48	
Bannock	43	4	2	0	161	0	0	65	275	
Bear Lake	15	2	0	1	20	0	0	0	38	
Benewah	12	3	11	1	49	0	0	1	77	
Bingham	18	3	14	0	83	0	0	27	145	
Blaine	3	0	0	1	3	0	0	0	7	
Boise	9	1	1	1	29	0	0	1	42	
Bonner	41	3	23	0	157	0	0	65	289	
Bonneville	59	5	1	0	151	0	0	37	253	
Boundary	14	4	6	1	48	0	0	11	84	
Butte	5	0	1	0	6	0	0	0	12	
Camas	0	0	0	0	0	0	0	0	0	
Canyon	167	25	47	8	226	0	0	86	559	
Caribou	0	0	1	2	14	0	0	5	22	
Cassia	22	4	1	0	46	0	0	1	74	
Clark	2	0	0	0	0	0	0	0	2	
Clearwater	7	0	7	0	53	0	0	3	70	
Custer	4	0	1	0	10	0	0	0	15	
Elmore	22	1	16	0	41	0	0	4	84	
Franklin	7	0	1	0	11	0	0	6	25	
Fremont	6	1	5	0	26	0	0	22	60	
Gem	27	1	1	0	57	0	0	29	115	
Gooding	20	0	7	1	31	0	0	2	61	
Idaho	33	5	19	0	88	0	0	9	154	
Jefferson	20	2	6	0	28	0	0	6	62	
Jerome	19	1	5	1	40	0	0	2	68	
Kootenai	133	5	50	0	311	0	0	141	640	
Latah	18	1	9	1	53	0	0	3	85	
Lemhi	16	2	23	0	29	0	0	4	74	
Lewis	6	0	6	0	23	0	0	7	42	
Lincoln	6	0	0	0	6	0	0	1	13	
Madison	12	3	2	0	16	0	0	1	34	
Minidoka	35	3	2	0	68	0	0	17	125	
Nez Perce	42	3	15	0	94	1	0	9	164	
Oneida	3	0	0	1	9	0	0	3	16	
Owyhee	13	0	3	1	25	1	0	1	44	
Payette	12	1	7	0	54	0	0	16	90	
Power	8	0	1	0	18	0	0	5	32	
Shoshone	42	6	15	2	129	0	0	11	205	
Teton	0	0	0	0	1	0	0	1	2	
Twin Falls	54	1	11	0	97	0	0	18	181	
Valley	4	2	3	0	16	0	0	9	34	
Washington	9	2	8	0	32	0	0	7	58	
<b>Totals:</b>	1,107	112	404	34	2,643	3	0	727	5,030	
<b>% of Approved Claims</b>	3.93%	0.40%	1.43%	0.12%	9.37%	0.01%	0.00%	2.58%	17.84%	

**2007 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65**

COUNTY	Only			10% SC	NSC				MULTIPLE	SUB	GRAND
	Over			DIS	DIS.	SS		(COMB)	TOTAL	TOTAL	
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW			
Ada	1,519	1,292	136	72	12	0	36	3	117	3,187	3,737
Adams	90	38	7	2	2	0	0	0	5	144	192
Bannock	448	505	32	61	1	0	7	0	49	1,103	1,378
Bear Lake	77	68	2	2	4	0	1	0	35	189	227
Benewah	111	80	10	3	1	0	0	0	66	271	348
Bingham	339	216	17	6	0	0	0	1	38	617	762
Blaine	53	31	6	0	0	0	0	0	5	95	102
Boise	71	30	6	4	3	0	2	0	4	120	162
Bonner	446	241	47	29	5	0	8	0	21	797	1,086
Bonneville	585	569	67	19	0	0	4	2	34	1,280	1,533
Boundary	196	63	12	10	0	0	3	0	6	290	374
Butte	32	38	9	1	0	0	0	0	3	83	95
Camas	12	5	1	0	0	0	0	0	1	19	19
Canyon	1,203	1,239	119	44	19	0	0	0	99	2,723	3,282
Caribou	81	65	3	0	0	0	3	0	1	153	175
Cassia	330	111	10	1	0	0	1	0	18	471	545
Clark	8	4	0	0	0	0	0	0	0	12	14
Clearwater	154	84	16	6	1	0	1	0	1	263	333
Custer	52	42	6	4	1	0	0	0	5	110	125
Elmore	217	88	10	16	1	0	1	0	9	342	426
Franklin	109	81	4	6	1	0	1	0	16	218	243
Fremont	126	139	27	4	1	0	2	0	15	314	374
Gem	262	201	39	15	7	0	2	0	12	538	653
Gooding	207	129	17	5	3	0	3	0	5	369	430
Idaho	327	142	28	8	2	0	0	0	31	538	692
Jefferson	149	164	27	5	0	0	0	0	6	351	413
Jerome	279	87	25	7	1	0	1	0	12	412	480
Kootenai	1,420	494	103	25	1	0	3	0	3	2,049	2,689
Latah	162	120	27	2	2	0	2	0	9	324	409
Lemhi	177	55	13	8	3	0	0	0	5	261	335
Lewis	69	29	10	4	0	0	0	0	1	113	155
Lincoln	51	39	5	1	0	0	0	0	0	96	109
Madison	133	77	8	1	0	0	3	0	3	225	259
Minidoka	300	224	36	10	1	0	2	0	17	590	715
Nez Perce	569	235	38	19	4	0	0	0	22	887	1,051
Oneida	50	40	3	2	0	0	3	0	2	100	116
Owyhee	113	72	14	3	2	0	1	0	2	207	251
Payette	380	142	22	24	7	0	5	0	41	621	711
Power	92	34	5	2	0	0	1	0	1	135	167
Shoshone	277	253	49	8	0	0	0	0	17	604	809
Teton	36	6	4	1	0	0	0	0	0	47	49
Twin Falls	562	698	90	22	3	0	7	0	27	1,409	1,590
Valley	53	54	9	5	0	0	0	1	1	123	157
Washington	301	51	11	2	1	0	1	0	5	372	430
<b>Totals:</b>	12,228	8,375	1,130	469	89	0	104	7	770	23,172	28,202
% of Approved Claims	43.36%	29.70%	4.01%	1.66%	0.32%	0.00%	0.37%	0.02%	2.73%	82.16%	100.00%

**2007 Income Stratification of Property Tax Reduction Applications**

Maximum Eligibility Amounts Shown in ( )

COUNTY	11,270 OR LESS (\$1,320)	\$11,271 - \$13,630 (\$1290/\$1160)	\$13,631 - \$16,060 (\$960/\$820)	\$16,061 - \$18,450 (\$790/\$660)	\$18,451 - \$20,840 (\$620/\$540)	\$20,841 - \$23,210 (\$450/\$320)	\$23,211 - \$25,610 (\$390/\$350)	\$25,611 - \$28,000 (\$290/\$350)	CLAIMS APPROVED	REDUCTION
Ada	915	527	497	459	447	345	309	238	3,737	73.8%
Adams	63	22	26	15	22	17	12	15	192	40.0%
Bannock	395	195	194	185	161	122	78	48	1,378	65.1%
Bear Lake	79	33	34	21	24	15	13	8	227	31.2%
Benewah	104	52	46	43	28	34	25	16	348	30.3%
Bingham	239	125	100	91	82	52	47	26	762	52.5%
Blaine	29	19	12	12	7	3	12	8	102	86.6%
Boise	51	21	26	21	19	14	3	7	162	36.7%
Bonner	364	131	135	118	118	96	65	59	1,086	39.4%
Bonneville	487	216	220	197	158	118	76	61	1,533	59.5%
Boundary	141	67	48	27	29	35	21	6	374	38.9%
Butte	29	14	16	11	6	8	9	2	95	39.5%
Camas	5	2	2	4	3	1	1	1	19	49.2%
Canyon	1,057	435	461	387	357	239	201	145	3,282	61.9%
Caribou	57	27	27	26	12	13	7	6	175	45.4%
Cassia	192	71	79	66	48	42	31	16	545	34.8%
Clark	3	2	0	2	2	2	2	1	14	16.4%
Clearwater	111	41	47	52	31	24	21	6	333	35.9%
Custer	42	22	23	11	11	9	3	4	125	18.3%
Elmore	144	65	45	46	39	41	25	21	426	53.5%
Franklin	95	37	32	26	24	17	6	6	243	49.7%
Fremont	134	45	47	53	36	22	30	7	374	35.8%
Gem	203	101	77	76	59	60	43	34	653	39.2%
Gooding	157	51	61	56	41	34	21	9	430	46.2%
Idaho	249	109	85	74	64	45	31	35	692	31.0%
Jefferson	149	67	46	49	32	27	24	19	413	45.1%
Jerome	184	66	55	53	49	28	27	18	480	59.8%
Kootenai	861	367	379	297	305	212	157	111	2,689	58.0%
Latah	138	60	57	53	32	31	23	15	409	53.3%
Lehman	130	46	41	47	34	16	8	13	335	29.4%
Lewis	58	23	25	17	14	11	3	4	155	40.4%
Lincoln	40	18	8	17	7	11	6	2	109	48.1%
Madison	77	42	39	40	24	18	14	5	259	57.3%
Minidoka	272	102	92	83	55	58	36	17	715	35.5%
Nez Perce	346	137	142	115	111	93	69	38	1,051	71.1%
Oneida	40	13	14	12	16	13	5	3	116	40.5%
Owyhee	109	37	33	24	20	12	7	9	251	37.5%
Payette	253	103	112	75	75	50	33	10	711	55.3%
Power	56	20	20	17	16	17	13	8	167	58.0%
Shoshone	263	112	108	95	82	49	67	33	809	50.5%
Teton	19	4	7	4	6	6	2	1	49	38.5%
Twin Falls	553	227	227	171	166	122	81	43	1,590	56.8%
Valley	49	30	16	19	13	12	9	9	157	44.6%
Washington	163	61	55	48	32	36	17	18	430	50.1%
<b>Totals:</b>	<b>9,105</b>	<b>3,965</b>	<b>3,816</b>	<b>3,315</b>	<b>2,917</b>	<b>2,230</b>	<b>1,692</b>	<b>1,162</b>	<b>28,202</b>	<b>54.5%</b>
<b>% of Approved Claims</b>		<b>32.28%</b>	<b>14.06%</b>	<b>13.53%</b>	<b>11.75%</b>	<b>10.34%</b>	<b>7.91%</b>	<b>6.00%</b>	<b>4.12%</b>	<b>100.00%</b>

2007 Circuit Breaker Benefits to be paid: Property Tax Reduction Payments to be Paid:			
01/30/08	Total	December 20, 2007	June 20, 2008
<b>COUNTY</b>			
<b>Ada</b>	2,564,241.98	1,282,120.99	1,282,120.99
<b>Adams</b>	73,712.40	36,856.20	36,856.20
<b>Bannock</b>	881,380.80	440,690.40	440,690.40
<b>Bear Lake</b>	72,318.36	36,159.18	36,159.18
<b>Benewah</b>	102,905.78	51,452.89	51,452.89
<b>Bingham</b>	402,536.94	201,268.47	201,268.47
<b>Blaine</b>	84,831.80	42,415.90	42,415.90
<b>Boise</b>	60,008.54	30,004.27	30,004.27
<b>Bonner</b>	419,906.80	209,953.40	209,953.40
<b>Bonneville</b>	914,861.66	457,430.83	457,430.83
<b>Boundary</b>	152,738.22	76,369.11	76,369.11
<b>Butte</b>	37,475.18	18,737.59	18,737.59
<b>Camas</b>	8,883.52	4,441.76	4,441.76
<b>Canyon</b>	2,018,581.12	1,009,290.56	1,009,290.56
<b>Caribou</b>	81,672.28	40,836.14	40,836.14
<b>Cassia</b>	193,702.36	96,851.18	96,851.18
<b>Clark</b>	1,898.26	949.13	949.13
<b>Clearwater</b>	121,393.78	60,696.89	60,696.89
<b>Custer</b>	24,040.56	12,020.28	12,020.28
<b>Elmore</b>	226,565.52	113,282.76	113,282.76
<b>Franklin</b>	128,328.92	64,164.46	64,164.46
<b>Fremont</b>	136,038.94	68,019.47	68,019.47
<b>Gem</b>	251,340.90	125,670.45	125,670.45
<b>Gooding</b>	204,450.98	102,225.49	102,225.49
<b>Idaho</b>	219,987.46	109,993.73	109,993.73
<b>Jefferson</b>	190,434.18	95,217.09	95,217.09
<b>Jerome</b>	295,740.60	147,870.30	147,870.30
<b>Kootenai</b>	1,550,055.57	775,027.79	775,027.79
<b>Latah</b>	221,328.44	110,664.22	110,664.22
<b>Lemhi</b>	103,640.64	51,820.32	51,820.32
<b>Lewis</b>	66,508.56	33,254.28	33,254.28
<b>Lincoln</b>	54,032.92	27,016.46	27,016.46
<b>Madison</b>	151,160.90	75,580.45	75,580.45
<b>Minidoka</b>	264,456.82	132,228.41	132,228.41
<b>Nez Perce</b>	741,575.36	370,787.68	370,787.68
<b>Oneida</b>	46,781.26	23,390.63	23,390.63
<b>Owyhee</b>	101,634.42	50,817.21	50,817.21
<b>Payette</b>	410,474.36	205,237.18	205,237.18
<b>Power</b>	94,195.88	47,097.94	47,097.94
<b>Shoshone</b>	405,161.90	202,580.95	202,580.95
<b>Teton</b>	19,101.84	9,550.92	9,550.92
<b>Twin Falls</b>	924,636.14	462,318.07	462,318.07
<b>Valley</b>	69,886.14	34,943.07	34,943.07
<b>Washington</b>	222,545.44	111,272.72	111,272.72
<b>Totals:</b>	15,317,154.43	7,658,577.22	7,658,577.22

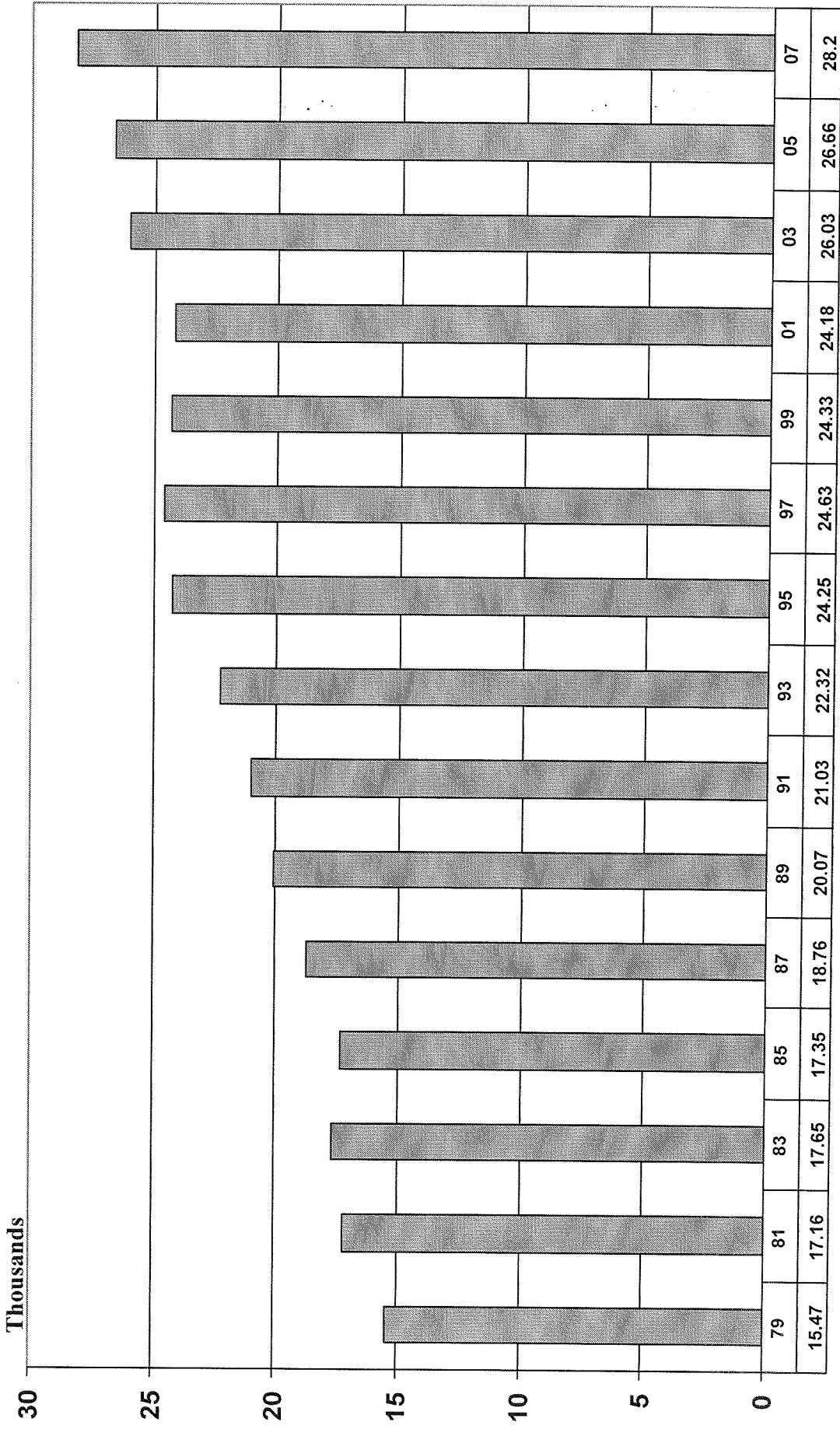
### CHANGE IN CLAIMS SUBMITTED 2007 vs 2006

01/30/08 COUNTY	Number of Claims Submitted 2006	Number of Claims Submitted 2007	Change in Number of Claims	Percent Change
Ada	3,832	3,866	34	0.9%
Adams	191	199	8	4.2%
Bannock	1,415	1,403	(12)	-0.8%
Bear Lake	241	233	(8)	-3.3%
Benewah	393	363	(30)	-7.6%
Bingham	775	775	0	0.0%
Blaine	115	106	(9)	-7.8%
Boise	172	166	(6)	-3.5%
Bonner	1,111	1,120	9	0.8%
Bonneville	1,558	1,571	13	0.8%
Boundary	382	384	2	0.5%
Butte	103	97	(6)	-5.8%
Camas	27	20	(7)	-25.9%
Canyon	3,447	3,564	117	3.4%
Caribou	186	184	(2)	-1.1%
Cassia	584	567	(17)	-2.9%
Clark	12	14	2	16.7%
Clearwater	373	347	(26)	-7.0%
Custer	141	129	(12)	-8.5%
Elmore	433	426	(7)	-1.6%
Franklin	262	253	(9)	-3.4%
Fremont	504	388	(116)	-23.0%
Gem	680	666	(14)	-2.1%
Gooding	467	437	(30)	-6.4%
Idaho	749	700	(49)	-6.5%
Jefferson	422	424	2	0.5%
Jerome	501	489	(12)	-2.4%
Kootenai	2,684	2,718	34	1.3%
Latah	456	411	(45)	-9.9%
Lemhi	352	350	(2)	-0.6%
Lewis	160	164	4	2.5%
Lincoln	112	112	0	0.0%
Madison	278	274	(4)	-1.4%
Minidoka	713	726	13	1.8%
Nez Perce	1,131	1,071	(60)	-5.3%
Oneida	126	122	(4)	-3.2%
Owyhee	280	251	(29)	-10.4%
Payette	792	720	(72)	-9.1%
Power	177	171	(6)	-3.4%
Shoshone	866	820	(46)	-5.3%
Teton	62	53	(9)	-14.5%
Twin Falls	1,637	1,604	(33)	-2.0%
Valley	158	161	3	1.9%
Washington	422	435	13	3.1%
<b>Totals:</b>	<b>29,482</b>	<b>29,054</b>	<b>(428)</b>	<b>-1.5%</b>

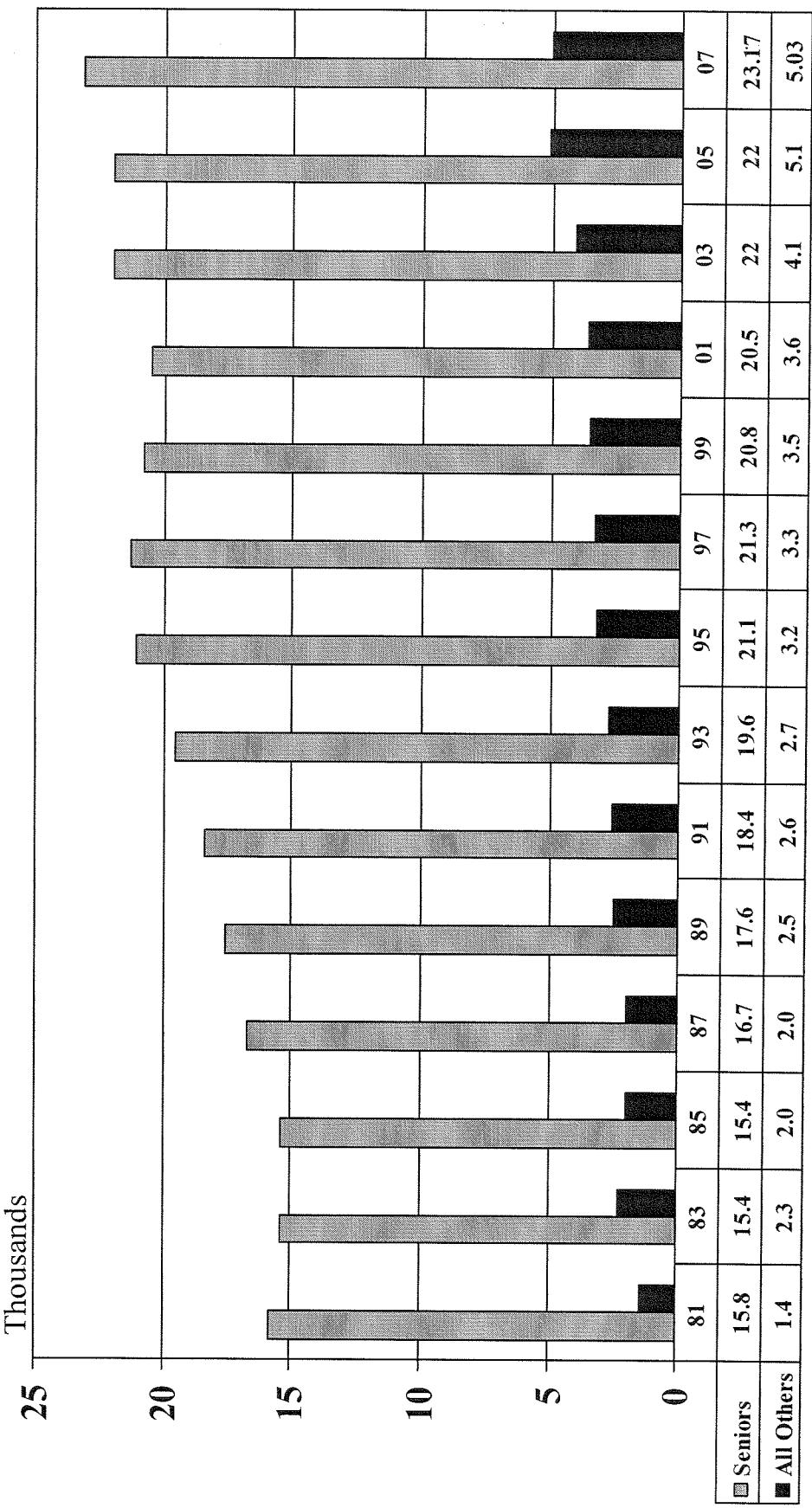
## Circuit Breaker Claims Comparison

01/30/08 COUNTY	Approved Claims	2007 Approved Claims	Change in Approved Claims	2006 Approved Benefits (\$)	2007 Approved Benefits (\$)	% Change in Approved Benefits	2006 Benefits per Claim	2007 Benefits per Claim	% Change in Per Claim Benefits
Ada	3,704	3,737	33	2,582,640.66	2,564,241.98	-0.71%	697.26	686.18	-1.59%
Adams	166	192	26	68,502.96	73,712.40	7.60%	412.67	383.92	-6.97%
Bannock	1,398	1,378	(20)	911,197.60	881,380.80	-3.27%	651.79	639.61	-1.87%
Bear Lake	238	227	(11)	67,336.42	72,318.36	7.40%	282.93	318.58	12.60%
Benewah	366	348	(18)	105,053.64	102,905.78	-2.04%	287.03	295.71	3.02%
Bingham	765	762	(3)	375,459.88	402,536.94	7.21%	490.80	528.26	7.63%
Blaine	110	102	(8)	93,374.22	84,831.80	-9.15%	848.86	831.68	-2.02%
Boise	159	162	3	49,517.16	60,008.54	21.19%	311.43	370.42	18.94%
Bonner	1,069	1,086	17	445,989.94	419,906.80	-5.85%	417.20	386.65	-7.32%
Bonneville	1,543	1,533	(10)	919,056.40	914,861.66	-0.46%	595.63	596.78	0.19%
Boundary	370	374	4	143,077.68	152,738.22	6.75%	386.70	408.39	5.61%
Butte	99	95	(4)	35,529.36	37,475.18	5.48%	358.88	394.48	9.92%
Camas	27	19	(8)	12,367.68	8,883.52	-28.17%	458.06	467.55	2.07%
Canyon	3,316	3,282	(34)	2,066,987.00	2,018,581.12	-2.34%	623.34	615.05	-1.33%
Caribou	180	175	(5)	80,531.46	81,672.28	1.42%	447.40	466.70	4.31%
Cassia	562	545	(17)	185,581.42	193,702.36	4.38%	330.22	355.42	7.63%
Clark	12	14	2	2,054.38	1,898.26	-7.60%	171.20	135.59	-20.80%
Clearwater	359	333	(26)	120,723.10	121,393.78	0.56%	336.28	364.55	8.41%
Custer	135	125	(10)	26,067.18	24,040.56	-7.77%	193.09	192.32	-0.40%
Elmore	424	426	2	221,903.08	226,565.52	2.10%	523.36	531.84	1.62%
Franklin	256	243	(13)	110,488.26	128,328.92	16.15%	431.59	528.10	22.36%
Fremont	480	374	(106)	131,486.30	136,038.94	3.46%	273.93	363.74	32.79%
Gem	662	653	(9)	261,511.74	251,340.90	-3.89%	395.03	384.90	-2.56%
Gooding	444	430	(14)	200,780.98	204,450.98	1.83%	452.21	475.47	5.14%
Idaho	741	692	(49)	208,716.86	219,987.46	5.40%	281.67	317.90	12.86%
Jefferson	410	413	3	181,750.54	190,434.18	4.78%	443.29	461.10	4.02%
Jerome	496	480	(16)	274,980.34	295,740.60	7.55%	554.40	616.13	11.13%
Kootenai	2,684	2,689	5	1,529,922.53	1,550,055.57	1.32%	570.02	576.44	1.13%
Latah	447	409	(38)	227,220.02	221,328.44	-2.59%	508.32	541.15	6.46%
Lemhi	345	335	(10)	105,695.80	103,640.64	-1.94%	306.36	309.38	0.98%
Lewis	157	155	(2)	65,784.48	66,508.56	1.10%	419.01	429.09	2.41%
Lincoln	108	109	1	54,432.50	54,032.92	-0.73%	504.00	495.71	-1.64%
Madison	264	259	(5)	147,527.90	151,160.90	2.46%	558.82	583.63	4.44%
Minidoka	703	715	12	264,100.78	264,456.82	0.13%	375.68	369.87	-1.55%
Nez Perce	1,107	1,051	(56)	776,050.08	741,575.36	-4.44%	701.04	705.59	0.65%
Oneida	117	116	(1)	45,872.42	46,781.26	1.98%	392.07	403.29	2.86%
Owyhee	277	251	(26)	98,360.56	101,634.42	3.33%	355.09	404.92	14.03%
Payette	764	711	(53)	416,309.34	410,474.36	-1.40%	544.91	577.32	5.95%
Power	170	167	(3)	90,514.10	94,195.88	4.07%	532.44	564.05	5.94%
Shoshone	850	809	(41)	436,345.30	405,161.90	-7.15%	513.35	500.82	-2.44%
Teton	55	49	(6)	17,809.08	19,101.84	7.26%	323.80	389.83	20.39%
Twin Falls	1,626	1,590	(36)	910,659.86	924,636.14	1.53%	560.06	581.53	3.83%
Valley	154	157	3	69,789.16	69,886.14	0.14%	453.18	445.13	-1.77%
Washington	418	430	12	207,080.18	222,545.44	7.47%	495.41	517.55	4.47%
<b>Totals:</b>	<b>28,737</b>	<b>28,202</b>	<b>(535)</b>	<b>15,346,140.33</b>	<b>15,317,154.43</b>	<b>-0.19%</b>	<b>534.02</b>	<b>543.12</b>	<b>1.70%</b>

# Circuit Breaker Claimants Total Number Approved

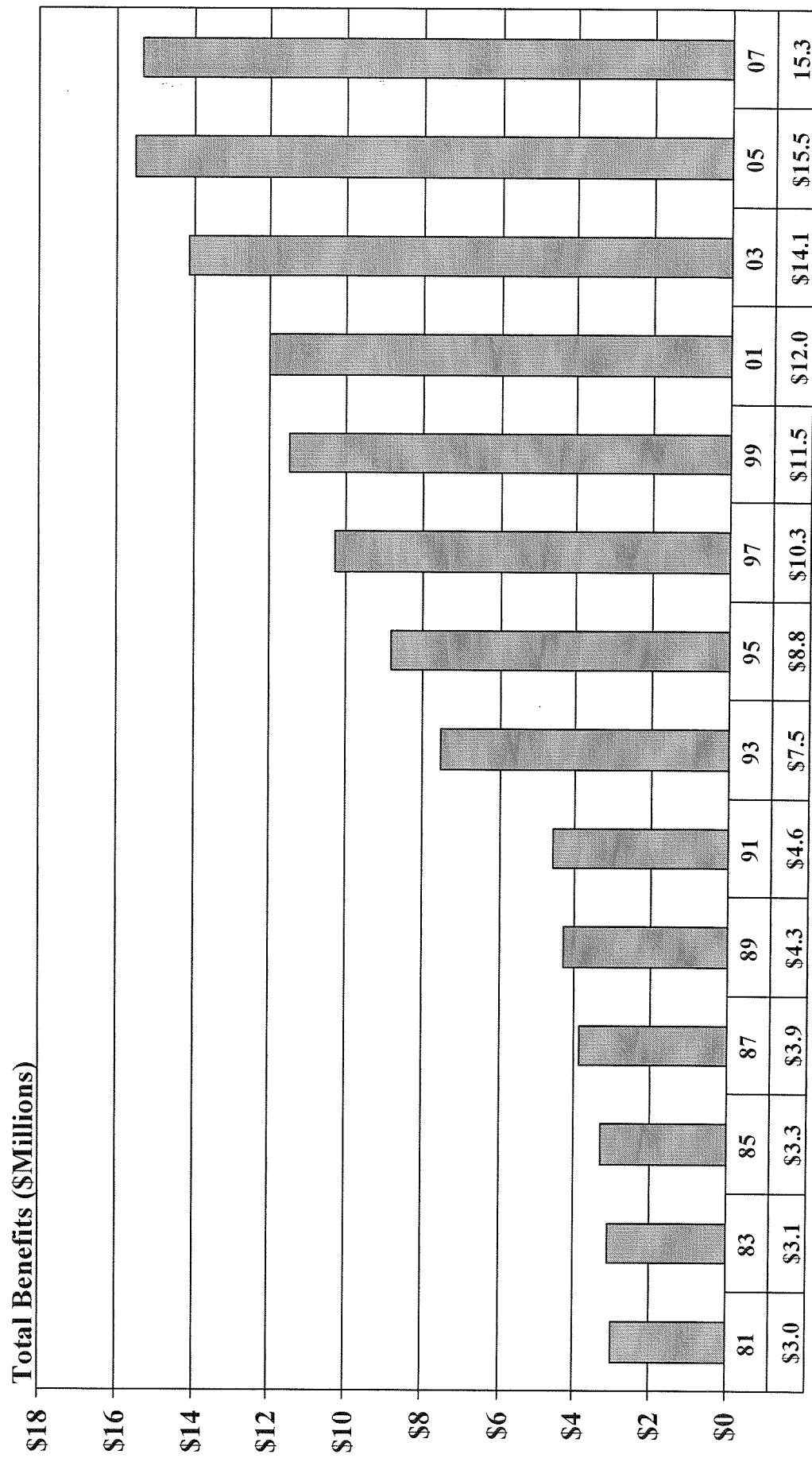


# Circuit Breaker Claimants Total vs Senior Citizens

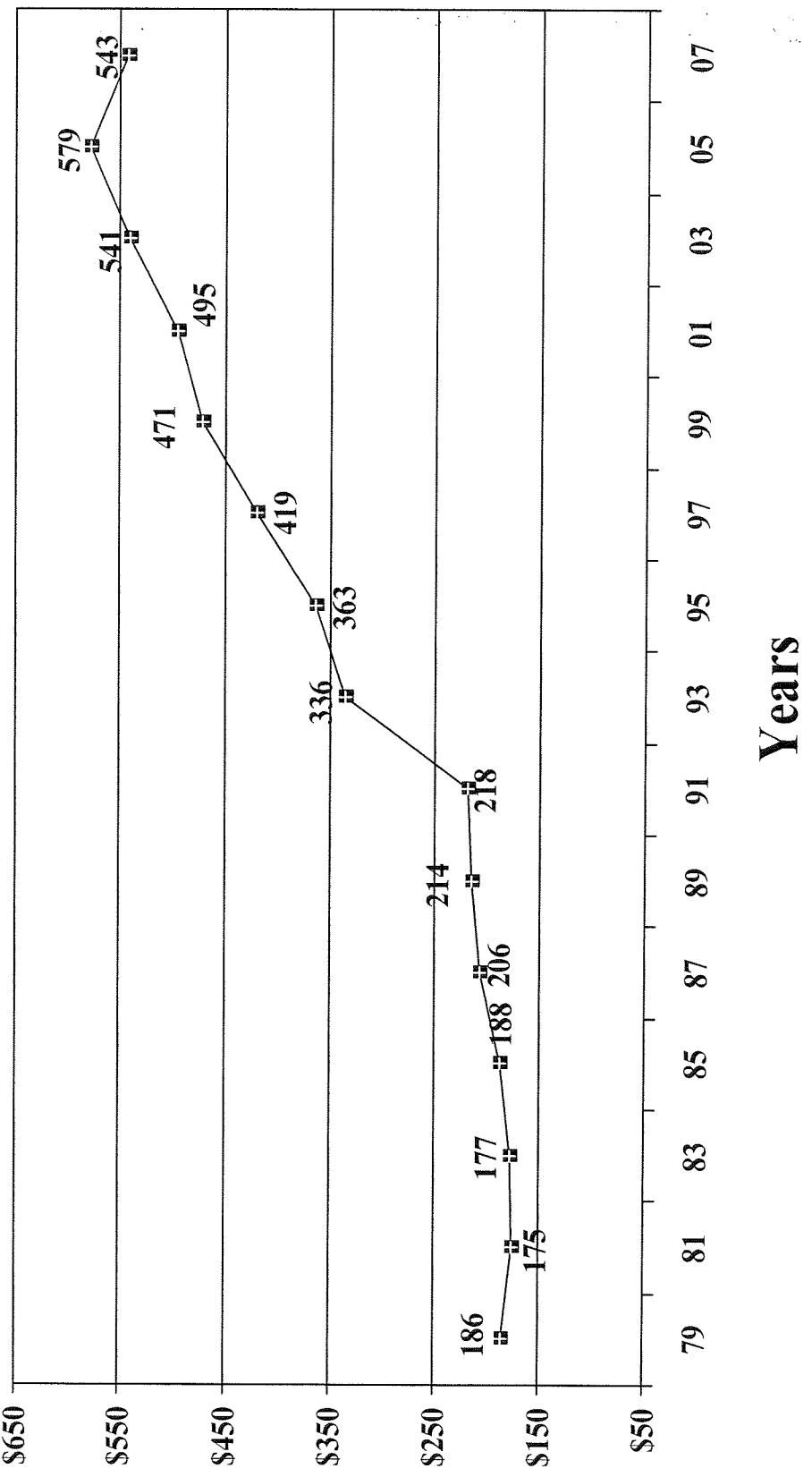


Totals may not balance to other charts due to rounding.

# Circuit Breaker Claimants Total Paid

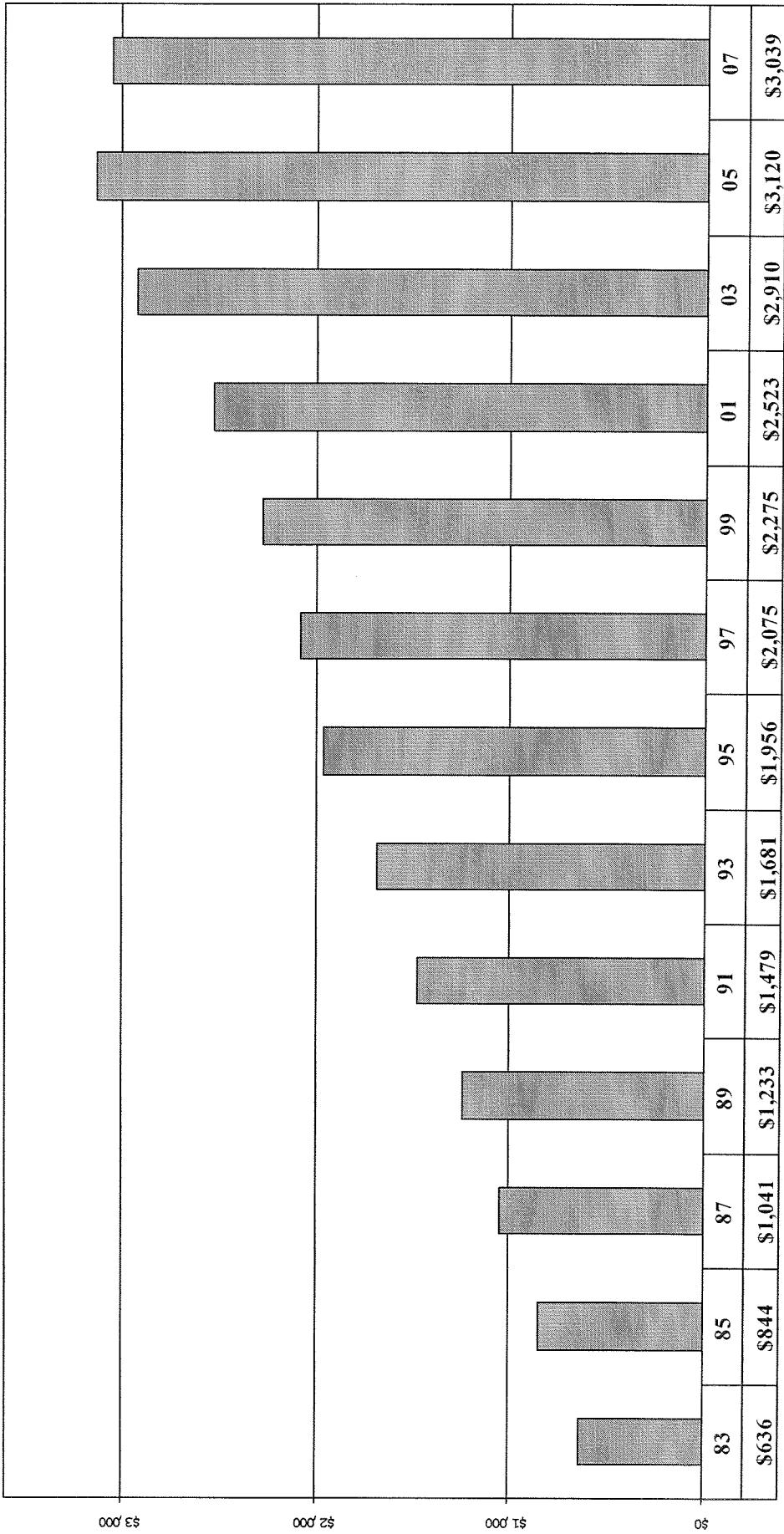


# Circuit Breaker Benefits Amount Paid Per Claimant

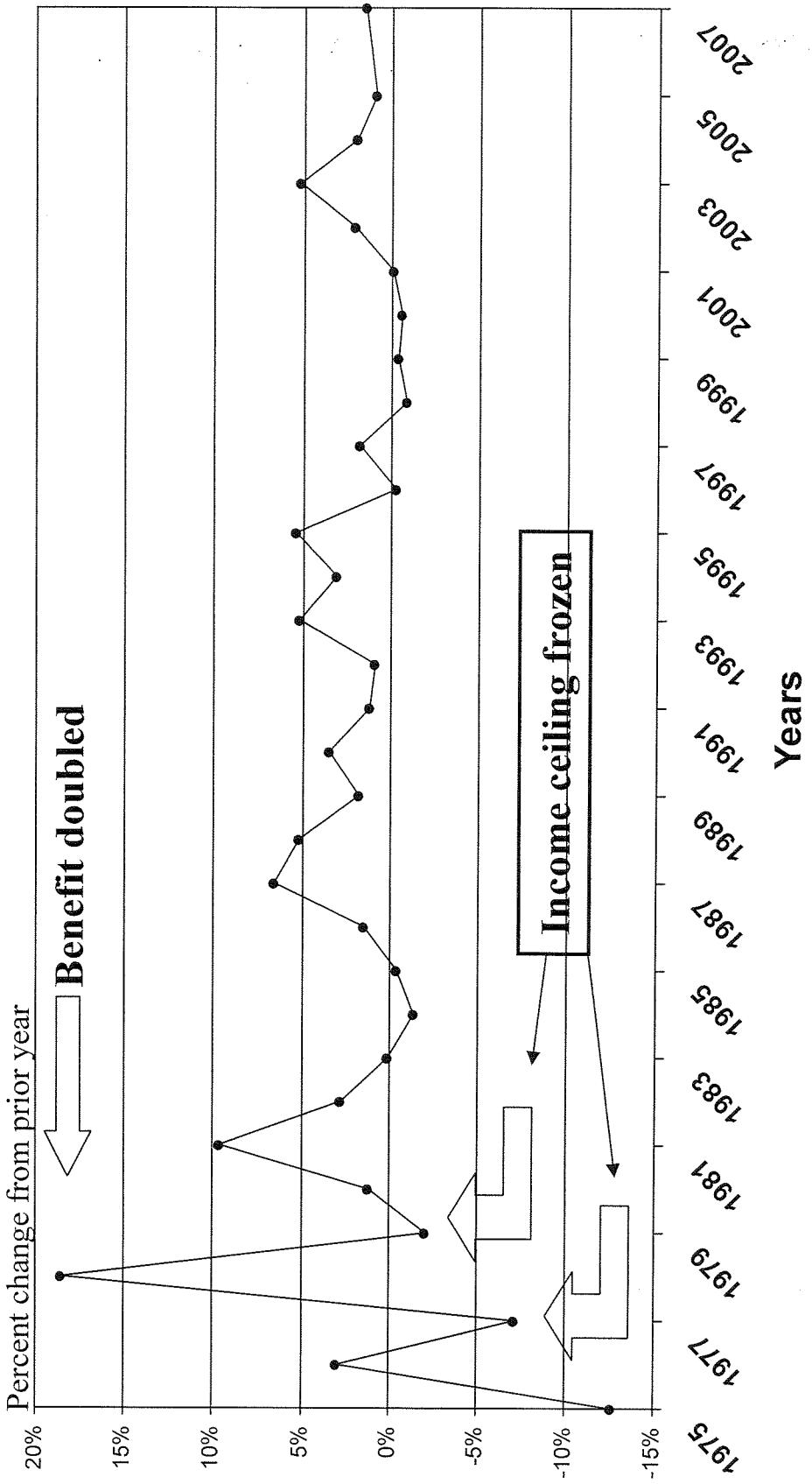


# Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed



# Idaho Circuit Breaker Variation in Program Participation



# Circuit Breaker Audit

## Benefits Reduced vs Benefits Increased

